



Order Filed on June 11, 2021
by Clerk
U.S. Bankruptcy Court
District of New Jersey

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UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY
Caption in Compliance with D.N.J. LBR 9004-1(b) KARINA PIA LUCID, ESQ., LLC 1065 Rte 22W, Suite 2B Bridgewater, NJ 08807 Tel: (908) 350-7505 Email: klucid@karinalucidlaw.com Karina Pia Lucid, Esq. <i>Counsel for the debtor(s), Anthony and Veronica Curto</i>
In Re: Anthony and Veronica Curto Debtor(s).

Case No: 20-14300 (VFP)

Chapter 11, Subchapter V

Hearing Date: June 10, 2021

**ORDER CONFIRMING CHAPTER 11 SMALL BUSINESS SUBCHAPTER V
PLAN OF REORGANIZATION**

The relief set forth on the following page is hereby ORDERED.

DATED: June 11, 2021



Honorable Vincent F. Papalia
United States Bankruptcy Judge

Case Name: In re Anthony and Veronica Curto

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The debtors, Veronica and Anthony Curto (the “Debtors”), filed their Small Business Chapter 11 Subchapter V Plan of Reorganization on July 31, 2020 (Docket Entry (“DE”) 62) (the “Plan of Reorganization”), and their Amended Plan of Reorganization (the “Amended Plan”)(DE 96), which incorporated revisions pursuant to agreements reached with creditors which resolved all objections filed to the Plan of Reorganization, was filed on January 31, 2021; and on or about March 22, 2021, the Amended Plan was further amended to revise the payment schedule and to update the Debtors’ projected budget for the months of March 2021 through August 2022 (the “Revised Amended Plan and Projections”); and the Revised Amended Plan and Projections having been served on creditors and other parties in interest, and having been transmitted to the Subchapter V Trustee and to the Office of the United States Trustee (the “OUST”); and ballots having been served, on or before April 1, 2021, on all parties in interest providing an opportunity for all creditors to vote on the Debtors’ Revised Amended Plan; and the creditors having accepted the Debtors’ Revised Amended Plan as shown by the Certification of Balloting filed on Debtors’ behalf on or about April 7, 2021 (DE# 102); and it having been determined after hearing on notice that the requirements for confirmation set forth in requirements of 11 U.S.C. § 1191(a), have been satisfied; it is hereby **ORDERED as follows:**

1. The Amended Plan, with the payment schedule as set forth herein, is hereby confirmed in its entirety.
2. Upon the Effective Date (as defined in section 9.25 of the Plan), and in accordance with 11 U.S.C. § 1183(c)(1), the Subchapter V Trustee's services shall automatically terminate.
3. No later than fourteen (14) days after Effective Date, the Debtor shall (i) file the notice required under section 1183(c)(2), (ii) file a motion for the case to be closed and for final decree pursuant to Bankruptcy Local Rule 3022-1, and (iii) file a motion for entry of discharge under section 1192 of the Bankruptcy Code.
4. To the extent that the Subchapter V Trustee incurs fees and expenses between the Confirmation Date and the Effective Date, he may seek allowance of such fees and expenses reasonably necessary to discharge his duties by filing an additional application for compensation and reimbursement, which, upon allowance by this Court shall be payable as an Administrative Expense Claim.
5. The Debtors shall be solely responsible for all Distributions (as defined in section 9.24 of the Plan).

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6. Notwithstanding any provision to the contrary stated in the Amended Plan, the Revised Amended Plan, or any version of the Plan, and unless otherwise stated herein, the Debtors shall pay \$4,758.00 per month to fulfill their plan obligations for a total commitment period of 60 months, commencing on July 1, 2021 and concluding on July 1, 2026.
7. The Debtors shall make payments to their creditors according to the following schedule:
 - a To the extent not previously paid, the administrative class claims of the Debtors' professionals shall be paid as follows:
 - i To fund payments due on the Effective Date, the Debtors have made monthly payments in the amount of \$4,500 to Lucid Law's Attorney Trust Account (the "Trust Account") from August 2020 through and including June 2021. The total deposited into the Trust Account was \$45,000.
 - ii On or about May 12, 2021, payments were disbursed to **Lucid Law** and **Steven Kessler and Associates, LLC**, the Debtors' accounting firm (the "CPA"), in the amount of \$13,500 each as a partial payment for their respective allowed fees to date.
 - iii As of the June 10, 2021 hearing on the entry of this Order, there remains a sum of \$18,000 in the Trust Account. Of that sum, a total of \$10,000 is to be set aside for payment of fees to the Ch 11 Trustee, Mark Hall, Esq. The remaining \$8,000 will be held in the Trust Account for payment of administrative fees when and if approved.

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- iv To the extent the funds in the Trust Account are not needed to pay allowed administrative claims, these funds will be paid out to general unsecured creditors on a pro rata basis on or before June 1, 2025.
- v On the Effective Date, the law firm of the Chapter 11, Subchapter V Trustee, **Mark Hall, Esq.** (also referred to herein as the “Ch 11 Trustee”), shall be entitled to a set-aside of \$10,000 from the funds currently being held in Lucid Law’s Attorney Trust Account to apply to the Ch 11 Trustee’s total fees once approved by the Court.
- vi Starting on July 1, 2021, and concluding on June 1, 2022, the Debtors shall pay \$2,379 per month each to their professionals, Lucid Law and Steven Kessler, CPA.
- vii On July 1, 2022, the Debtors shall make a final payment to each of Lucid Law and Steven Kessler, CPA, in the amount of \$1,452. These payments total \$30,000 to each of the Debtors’ professionals, in addition to the payments made on or before the Effective Date, as provided for in the Plan.
- viii Any other amounts asserted by the Debtors’ professionals can and should be addressed by separate arrangement and outside the plan, to the extent any additional fees which cannot be paid according to this distribution schedule or from the funds on hand in the Trust Account, and which are approved by the Court, and to the extent any such agreement does not affect the Plan.
- b On July 1, 2022, the Debtors shall commence payments to their secured and priority tax claim holders as well as to the Class 10 claimholder, by making a payment of \$618.00 each to the Internal Revenue Service, the State of New Jersey Division of Taxation and Kingtown

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Truckstop, LLC. This payment, which totals \$1,854, represents the balance of the total June 2022 plan payment of \$4758, after the final payment to the Debtors' professionals is made.

- c The remainder of the secured and priority claims to be paid through the Debtors' Plan are, and shall be paid, commencing August 1, 2022 and concluding on May 1, 2025. The monthly payment obligation during this time period shall be increased from \$4,758 to \$4,897.59 and shall be distributed to the secured and priority claimants as follows:

- i The **Internal Revenue Service** ("IRS") is the holder of claim no. 22, as amended on June 8, 2021. The IRS holds three claims as follows: (a) a secured claim in the amount of \$28,269.54 (b) a priority claim in the amount of \$83,938.08 and (c) a general unsecured claim in the amount of \$5,195.99. The IRS secured and priority claims are to be paid with 3% interest. On the secured claim, 3% interest over 34 months amounts to \$2,402.91, bringing the secured claim in favor of the IRS to a total of \$30,672.45. On the priority claim, 3% interest over 34 months amounts to \$7,134.74, bringing the secured claim in favor of the IRS to a total of \$91,072.82.

- 1 The balance to be paid to the IRS through the Plan for its secured claim, after the July 1, 2022 partial payment is applied, is \$30,054.45 and shall be paid in 8 equal monthly installments (from August 1, 2022 through and including March 1, 2023) of \$3,562.56 each. On April 1, 2023, the Debtors shall make a final payment in the amount of \$1,553.97 to complete the Debtors' payment obligations on the IRS secured claim.

- 2 On April 1, 2023, the Debtors shall commence payments on the IRS priority claim by making a payment in the amount of \$2,008.59. this payment shall

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be a separate check from the final payment for the IRS secured claim that shall be payable on the same date, April 1, 2023. Commencing on May 1, 2023, and for the following 25 months, through and including May 1, 2025, the full amount of \$3,562.56 that previously was being made in payment towards the IRS secured claim will be sent to the IRS to satisfy the IRS priority claim.

3 At the conclusion of the payments required by paragraph 7(c)(i)(2) herein the Debtors' final balance of \$0.23, shall be added to the May 1, 2025 payment of \$3,562.56, for a total final payment to the IRS **on May 1, 2025** in the amount of **\$3,562.79**.

4 All Plan payments to the IRS shall be made payable to the "**Department of Treasury**" and shall be mailed to the IRS as follows: **Internal Revenue Service, 51 Haddonfield Road, Suite 300, Cherry Hill, New Jersey 08002**
ATTN Pamela Hunter.

ii The balance to be paid to the **State of New Jersey Division of Taxation** ("NJ Div of Taxation") through the Plan for its priority claim is \$11,585.66 and shall be paid in 34 equal monthly installments (from August 1, 2022 through and including May 1, 2025) of \$340.75 each. Payments to the State of NJ Div. of Taxation shall be made payable to "**NJ Div of Taxation**" and shall be mailed, as indicated on the NJ Div. of Taxation proof of claim, to: **State of New Jersey Division of Taxation, PO Box 245, Trenton, NJ 08695-0245**. At the conclusion of these payments, the Debtors' final balance of \$0.16, shall be paid to the NJ Div of Taxation on May 1, 2025, and shall

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be added to the final payment of \$340.75, for a total payment to NJ Div of Taxation
on May 1, 2025 in the amount of **\$340.91**.

- iii The total to be paid to the **State of New Jersey, Division of Employer Accounts** (“NJ Dept of Labor”) through the Plan for its priority claim is \$4,423.01 and shall be paid in 34 equal monthly installments (from August 1, 2022 through and including May 1, 2025) of \$130.08 each. Payments to the NJ Dept of Labor shall be made payable to “**NJ Dept of Labor**” and shall be mailed, as indicated on the NJ Dept of Labor proof of claim, to: **State of New Jersey, Division of Employer Accounts, PO Box 379, Trenton, NJ 08625-0379**. At the conclusion of these payments, the Debtors’ final balance of \$0.29, shall be paid to the NJ Dept of Labor on July 1, 2025, and shall be added to the final payment of \$130.08, for a total payment to NJ Dept of Labor **on July 1, 2025** in the amount of **\$130.37**.
- iv The balance to be paid to **Kingtown Truckstop, LLC** (“Kingtown”) through the Plan for its Class 10, convenience claim is \$29,382.00 and shall be paid in 34 equal monthly installments (from August 1, 2022 through and including May 1, 2025) of **\$864.17** each. Payments to Kingtown shall be made payable to “**Michael Shapanka, Esq., Attorney Trust Account**” and shall be mailed, as indicated on the Kingtown proof of claim, to: **Kingtown Truckstop, LLC, c/o Michael Shapanka, Esq., 150 West End Ave., Suite #1, Somerville, NJ 08876**. At the conclusion of these payments, the Debtors’ final balance of \$0.22, shall be paid to Kingtown on May 1, 2025, and shall be added to the final payment of \$864.17, for a total payment to Kingtown **on May 1, 2025** in the amount of **864.39**.

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- d On June 1, 2025, the Debtors shall commence payments to their general unsecured creditors ("Class 9") claim holders. The Debtors shall make 14 equal monthly payments to each Class 9 claimholder commencing on June 1, 2025 and concluding with the final payment on July 1, 2026. The Debtors monthly payment is adjusted from \$4,897.59 to **\$4,611.48** to reflect a pro rata distribution in the amount of 6.2% of each claim for each holder of a GUC, as provided for in Article 2.2(C) of the Amended Plan. Class 9 claimants shall receive their pro rata share of the monthly distribution as follows:
- i **LVNV FUNDING LLC, PO Box 10587, Greenville, SC 29603-0587**, has an allowed claim, number 1 on the Debtors' claims register, in the amount of \$14,297.81 and shall be paid a total of \$886.46 in 14 equal monthly installments of **\$63.32** from June 1, 2025 through and concluding on July 1, 2026.
 - ii **AMERICAN EXPRESS, c/o Zwicker & Assoc's PC, PO Box 9043, Andover, MA 01810-1041**, has an allowed claim, number 2 on the Debtors' claims register, in the amount of \$12,622.15 and shall be paid a total of \$782.57 in 14 equal monthly installments of **\$55.90** from June 1, 2025 through and concluding on July 1, 2026.
 - iii **AMERICAN EXPRESS, c/o Becket & Lee LLP, PO Box 3001, Malvern, PA** has an allowed claim for accounts ending #1006 and #2008 (Claims 19 and 20 on the Debtors' claims register) in the amount of \$169,782.78 and shall be paid a total of \$10,526.53 in 14 equal monthly installments of **\$751.90** from June 1, 2025 through and concluding on July 1, 2026.
 - iv **CAPITOL ONE BANK USA NA, 4515 N. Santa Fe Ave., Oklahoma City, OK 73118**, has an allowed claim, numbers 3, 4, 5, and 6 on the Debtors' claims register, in the

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total amount of \$10,205.22 and shall be paid a total of \$632.72 in 14 equal monthly installments of **\$45.19** from June 1, 2025 through and concluding on July 1, 2026.

v **Jefferson Capital Systems LLC, PO Box 7999, Saint Cloud, MN 56302-9617**, has an allowed claim, numbers 7, 8, and 9 on the Debtors' claims register, in the total amount of \$14,109.66 and shall be paid a total of \$874.79 in 14 equal monthly installments of **\$624.49** from June 1, 2025 through and concluding on July 1, 2026.

vi **JPMorgan Chase Bank NA, c/o Robertson, Anschultz & Schneid, PL, 6409 Congress Ave. Ste 100, Boca Raton, FL 33487**, has an allowed claim, number 13 on the Debtors' claims register, in the amount of \$26,282.04 and shall be paid a total of \$1,629.48 in 14 equal monthly installments of **\$116.39** from June 1, 2025 through and concluding on July 1, 2026.

vii **JPMorgan Chase Bank NA, c/o Nat'l Bankruptcy Services, PO Box 75001, Addison, TX 75001**, has an allowed claim, number 10 on the Debtors' claims register, in the amount of \$8,380.84 and shall be paid a total of \$519.61 in 14 equal monthly installments of **\$37.12** from June 1, 2025 through and concluding on July 1, 2026.

viii **Portfolio Recovery Assocs LLC, c/o Neiman Marcus, PO Box 41067, Norfolk, VA 23541**, has an allowed claim, number 11 on the Debtors' claims register, in the amount of \$1,507.66 and shall be paid a total of \$93.44 in 14 equal monthly installments of **\$6.68** from June 1, 2025 through and concluding on July 1, 2026.

ix **Portfolio Recovery Assocs LLC, c/o Saks, PO Box 41067, Norfolk, VA 23541**, has an allowed claim, number 12 on the Debtors' claims register, in the amount of

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\$602.93 and shall be paid a total of \$37.38 in 14 equal monthly installments of

\$2.67 from June 1, 2025 through and concluding on July 1, 2026.

x **Portfolio Recovery Assocs LLC, c/o Barclays Bank Delaware, PO Box 41067, Norfolk, VA 23541**, has an allowed claim, number 14 on the Debtors' claims register, in the amount of \$16,204.08 and shall be paid a total of \$1,004.65 in 14 equal monthly installments of **\$71.76** from June 1, 2025 through and concluding on July 1, 2026.

xi **M&T BANK, Po Box 1508, Buffalo, NY 14240**, has an allowed claim, numbers 15 and 16 on the Debtors' claims register, in the total amount of \$504,466.92 and shall be paid a total of \$31,276.94 in 14 equal monthly installments of **\$2,234.07** from June 1, 2025 through and concluding on July 1, 2026.

xii **US BANK, dba Elan Fin Services, PO BOX 108, Saint Louis, MO 63166-0108**, has an allowed claim, number 17 on the Debtors' claims register, in the amount of \$12,988.92 and shall be paid a total of \$805.31 in 14 equal monthly installments of **\$57.52** from June 1, 2025 through and concluding on July 1, 2026.

xiii **KINGTOWN TRUCKING, c/o Michael Shapanka, Esq., 150 West Ave., Somerville, NJ 08876**, has an allowed claim, number 21 on the Debtors' claims register, which is bifurcated into the above-stated convenience claim of \$30,000 and a GUC claim in the amount of \$124,539.41 which shall be paid a total of \$7,721.44 in 14 equal monthly installments of **\$551.53** from June 1, 2025 through and concluding on July 1, 2026.

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xiv **IPFS Corp, 30 Montgomery Street, Suite 501, Jersey City, NJ 07302**, has an allowed claim, number 23 on the Debtors' claims register, in the amount of \$11,222.89 and shall be paid a total of \$695.81 in 14 equal monthly installments of **\$49.70** from June 1, 2025 through and concluding on July 1, 2026.

xv **SYNCHRONY BANK, C/O PRA Receivables Mgmt., PO Box 41021, Norfolk, VA 23541**, has an allowed claim, number 28 on the Debtors' claims register, in the amount of \$4,466.58 and shall be paid a total of \$276.92 in 14 equal monthly installments of **\$19.78** from June 1, 2025 through and concluding on July 1, 2026.

xvi **Delaware River Joint Toll Bridge Commission, c/o Brian Tipton, Esq., 235 Broubalow Way, Phillipsburg, NJ 08865**, has an allowed claim, number 32 on the Debtors' claims register, in the amount of \$40,000 and shall be paid a total of \$2,480 in 14 equal monthly installments of **\$117.15** from June 1, 2025 through and concluding on July 1, 2026.

xvii **Arseneault & Fassett LLP, c/o John L. Roberts, 560 Main Street, Chatham, NJ 07928**, has an allowed claim, number 33 on the Debtors' claims register, in the amount of \$16,990 and shall be paid a total of \$1,053.38 in 14 equal monthly installments of **\$75.24** from June 1, 2025 through and concluding on July 1, 2026..

xviii **COMENITY BANK, Quantum3 Group LLC as agent, PO Box 788, Kirkland, WA 98083-0788**, has an allowed claim, numbers 24 and 25 on the Debtors' claims register, in the amount of \$1,677.60 and shall be paid a total of \$104.01 in 14 equal monthly installments of **\$7.43** from June 1, 2025 through and concluding on July 1, 2026.

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xix **KNIGHT CAPITAL FUNDING III, LLC, 11 SE 6th Street, Suite 700, Fort Lauderdale, FL**

33301, has an allowed claim, number 31, on the Debtors' claims register, in the amount of \$64,500 and shall be paid a total of \$3,999 in 14 equal monthly installments of **\$285.64** from June 1, 2025 through and concluding on July 1, 2026.

e The balance of the Class 9 claims will be discharged once the final payment is made by the Debtors on July 1, 2026.

8. Notwithstanding any statements in the Plan of Reorganization to the contrary, no quarterly fees pursuant to 28 U.S.C. § 1930(a)(6) are payable in this case.
9. As of the entry of this Order, the Debtors have filed all required Monthly Operating Reports through and including April 2021.
10. As a contingency to the Effective Date of the Plan, the Debtors shall file any additional Monthly Operating Reports that may be required up to the date of the entry of this Order on or before July 1, 2021.
11. The Debtors have filed all tax returns other than their 2019 tax return. The IRS has agreed that the Debtors may be permitted an extension to October 15, 2021 to file their 2019 tax return. However, as a contingency to the entry of this Order, if the Debtors' fail to file their 2019 tax return by October 15, 2021, the IRS reserves the right to declare the Debtors' in default and in breach of this Order and may file a Motion to Vacate. In such event, the Debtors shall have the opportunity to file any appropriate objection.

In re:
Anthony C Curto, Jr.
Veronica Curto
Debtors

Case No. 20-14300-VFP
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0312-2
Date Rcvd: Jun 11, 2021

User: admin
Form ID: pdf903

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Total Noticed: 1

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jun 13, 2021:

Recip ID	Recipient Name and Address
db/jdb	+ Anthony C Curto, Jr., Veronica Curto, 20 Oakdale Ave, Andover, NJ 07821-2939

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jun 13, 2021

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on June 11, 2021 at the address(es) listed below:

Name	Email Address
Brian R Tipton	on behalf of Creditor Delaware River Joint Toll Bridge Commission btipton@fpsflawfirm.com
Denise E. Carlon	on behalf of Creditor AmeriHome Mortgage Company LLC dcarlon@kmlawgroup.com, bkgroup@kmlawgroup.com
James Kevin Haney	on behalf of Creditor BMO Harris Bank N.A. jhaney@wongfleming.com sshalloo@wongfleming.com,spiotrowski@wongfleming.com
Karina Pia Lucid	on behalf of Defendant Veronica Curto klucid@karinalucidlaw.com R43327@notify.bestcase.com;admin@karinalucidlaw.com
Karina Pia Lucid	on behalf of Defendant Anthony Curto klucid@karinalucidlaw.com R43327@notify.bestcase.com;admin@karinalucidlaw.com
Karina Pia Lucid	

District/off: 0312-2

User: admin

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Date Rcvd: Jun 11, 2021

Form ID: pdf903

Total Noticed: 1

on behalf of Joint Debtor Veronica Curto klucid@karinalucidlaw.com R43327@notify.bestcase.com;admin@karinalucidlaw.com

Karina Pia Lucid

on behalf of Defendant Anthony C. Curto klucid@karinalucidlaw.com R43327@notify.bestcase.com;admin@karinalucidlaw.com

Karina Pia Lucid

on behalf of Debtor Anthony C Curto Jr. klucid@karinalucidlaw.com, R43327@notify.bestcase.com;admin@karinalucidlaw.com

Mark Edward Hall

mhall@foxrothschild.com

Michael Shapanka

on behalf of Plaintiff Kingtown Truckstop LLC mshapanka@optonline.net

Michael Shapanka

on behalf of Creditor Kingtown Truckstop LLC mshapanka@optonline.net

Mitchell Hausman

on behalf of U.S. Trustee U.S. Trustee Mitchell.B.Hausman@usdoj.gov

U.S. Trustee

USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 13